

**Brock James Stewart, MAcc, CPA/ABV**  
Curriculum Vitae

Brock Stewart is an Associate at Norman, Townsend & Johnson, LLC, a Salt Lake City based accounting firm which specializes in business valuation, forensic accounting, and economic loss consulting. Mr. Stewart has worked for Norman, Townsend & Johnson for fourteen years.

***Educational Background***

Bachelor's Degree in Accounting - University of Utah - 2011. Master's Degree in Accounting - University of Utah - 2013.

***Professional Designations***

Certified Public Accountant - Licensed in the State of Utah  
Accredited in Business Valuation - American Institute of Certified Public Accountants

***Professional Associations***

Golden Key International Honour Society - Conferred by invitation to top 15 percent in academics globally.

***Professional Experience***

Mr. Stewart has worked on more than 1,200 engagements during his career at Norman, Townsend and Johnson. For these engagements, Mr. Stewart has provided expert witness testimony in court and mediations. These engagements have given Mr. Stewart experience in numerous business arenas, including:

- ◆ **Marital Dissolutions** - Includes identifying and valuing marital assets, determining income for alimony purposes, calculating tax effects of alimony to determine equalization of income, etc.
- ◆ **Asset Search/Identification** - Identification and valuation of assets through analysis of accounting records.
- ◆ **Dissenting Shareholder Actions** - Includes business valuation applying appropriate statutes and case law.
- ◆ **Business/Intellectual Property Valuation** - Includes estate valuations, gift valuations, etc.
- ◆ **Economic Loss/Damage Calculation** - Calculation of monetary damages incurred in a variety of business and personal settings.
- ◆ **Contract Evaluation** - Evaluation of economic effects of compliance/non-compliance with contract terms in connection with contract disputes and litigation.

- ◆ **Statistical Analysis** - Projection of population characteristics using statistical sampling methods.

Mr. Stewart has served as an expert witness in court and in mediations. Mr. Stewart has experience in financial matters related to several different industries. He has provided services and performed analysis in the following general industries:

- ◆ Health Care
- ◆ Hotels and Resorts
- ◆ Automobile Dealerships
- ◆ Automobile Repair
- ◆ Manufacturing
- ◆ Commercial Retail
- ◆ Agriculture
- ◆ Local Government
- ◆ Real Estate
- ◆ Utilities
- ◆ Equipment Leasing
- ◆ Insurance
- ◆ Construction

Mr. Stewart has served as an instructor of seminars and workshops for various professional groups. He has taught courses for insurance adjusters and legal practitioner organizations. Mr. Stewart has lectured on such topics as business valuation, income assessment, and economic loss.

